

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

IN RE: DELPHI CORPORATION, et al., Chapter 11

Debtors.

Case Nos. 05-44481 (RDD)

RESPONSE TO DEBTORS' OBJECTION

COMES NOW the Bay County, Florida, Tax Collector, by and through its undersigned attorney, and, recognizing that the undersigned attorney is not admitted to practice in the Southern District of New York, and meaning no disrespect to the Court nor to counsel for the Debtors, but attempting to comply in good faith to this Court's Claim Objection Procedures Order dated 12/6/06 entered by Robert D. Drain, and files this Response to the Debtors' Objection to the Claim of the Bay County, Florida, Tax Collector, and would submit the following to the Court, as the predicate for the Response, to-wit:

1. The Claim to which counsel for Debtors' has objected was filed timely as it arose; that is, as the ad valorem taxes for ownership of personal property arose as of 1/1/06, that Claim prepared and filed in this Cause; and the Claim could not have been earlier filed in good faith, because under Florida law, it had not ripened into a current debt until after 1/1/06.

2. Because the Claim is of modest proportion (approximately \$16,000) the undersigned has had some difficulty in locating counsel in the Southern District of New York who have the time to assume the representation of the Bay County, Florida, Tax

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Collector, and we all recognize that the practice of law in the Southern District of New York has a considerably higher financial threshold for overhead and other practice-related expenses.

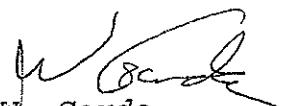
3. Finally, the undersigned has called the phone number for counsel for the Debtors, and was routed to an answering service somewhere, and the undersigned has dutifully left a call back request regarding this matter.

4. The Proof Of Claim previously filed contains, as attachments, documentation establishing a prima facie right on the part of the Bay County, Florida, Tax Collector, to payment.

WHEREFORE the undersigned, on behalf of the Bay County, Florida, Tax Collector respectfully prays that this response be recognized, and that the Objection filed on behalf of the Debtors be denied.

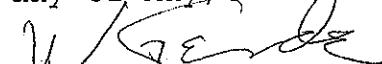
Respectfully submitted 21st day of May, 2006.

JOHNSTON, HARRIS, GERDE & KOMAREK, P.A.
Attorneys for Peggy C. Brannon,
Tax Collector

By: /S/ Jerry W. Gerde

JERRY W. GERDE, ESQ.
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(850) 763-8421; FAX: 763-8425

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above has been furnished by regular U.S. mail, postage prepaid to John Wm. Butler, Jr., Skadden, Arps, slate, 333 W. Wacker Dr., Ste 2100, Chicago, IL 60606 VIA FAX 312-407-0411 on this 21st day of May, 2006.

BY: /S/ Jerry W. Gerde

JERRY W. GERDE, ESQ.